

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0191P

Adjusted Gross Income Tax
For Calendar Year 1998

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ISSUE(S)

I. **Tax Administration**—Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer failed to timely file its Indiana income tax return for the tax year ending December 31, 1998.

I. **Tax Administration**—Penalty

DISCUSSION

Taxpayer's representative, in a letter dated April 4, 2000, states it received the information to complete the corporate return on March 19, 1999 and it was past the deadline for requesting a Federal extension.

Taxpayer's representative did not complete the tax work until after the tax season was over. Further statements include that the representative is very familiar with rules and regulations of many states, but Indiana was not one of them and it assumed the filing deadline was the same as Federal, which was March 15th and not April 15th. After the tax season it prepared the returns and forwarded them to its clients. A request for the penalty waiver includes the statement that the company did not make money, did not owe income tax, and is now out of business.

Based upon the above information, taxpayer requests that the penalty be waived.

Taxpayer failed to timely file its IT20-S return for calendar year 1998.

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IC 6-8.1-10-2.1(g) states:

A person who fails to file a return for a listed tax that shows no tax liability for a taxable year, other than an information return (as defined in section 6 of this chapter), on or before the due date of the return shall pay a penalty of ten dollars (\$10) for each day that the return is past due, up to a maximum of two hundred fifty dollars (\$250).

Taxpayer failed to file its return timely. The department finds that a negligence penalty is proper.

FINDING

Taxpayer's protest is denied.

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